

Commissioner for Patents Washington, D.C. 20231

Sir:

In response to the Office Action dated October 25, 2000, the period for reply extended to March 26, 2001 (Monday) by the attached Petition for Extension of Time, please amend the above-identified application as follows:

IN THE SPECIFICATION:

Please amend the specification as follows:

Please note that the specification is presented below in its amended form. It is further presented as an Attachment to the Amendment whereby the amendments to the specification are outlined using the conventional method of bracketing and underlining.

On page 41, substitute the third paragraph, starting at line 11 through line 19, as follows:

A gate insulating film is denoted by reference numeral 807; gate electrodes by 808 and 809; a first interlayer insulating film by 810; source electrodes by 811 and 812; drain electrodes by 813 and 814. The top thereof is flattened by a second interlayer insulating film 815 to form on the flattened surface a dielectric multi-layer film 818 (dielectric films 819 with a low